

YUKON HISTORICAL TAX RATES

Personal Income Tax

| Year | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 ⁽²⁾ | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001* |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| First Bracket Tax Rate | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 6.40% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.04% | 7.36% |
| Second Bracket Tax Rate | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.00% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 9.68% | 10.12% |
| Third Bracket Tax Rate | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 10.90% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.44% | 11.96% |
| Fourth Bracket Tax Rate | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.80% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 12.76% | 13.34% |
| Fifth Bracket Tax Rate | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| First Bracket Tax Threshold | up to 57,375 | up to 55,867 | up to 53,359 | up to 50,197 | up to 49,020 | up to 48,535 | up to 47,630 | up to 46,605 | up to 45,916 | up to 45,282 | up to 44,701 | up to 43,953 | up to 43,561 | up to 42,707 | up to 41,544 | up to 40,970 | up to 40,726 | up to 37,885 | up to 37,178 | up to 36,378 | up to 35,595 | up to 35,000 | up to 32,183 | up to 31,677 | up to 30,754 |
| Second Bracket Tax Threshold | 57,375 to 114,750 | 55,867 to 111,733 | 53,359 to 106,717 | 50,197 to 100,392 | 49,020 to 98,040 | 48,535 to 97,069 | 47,630 to 95,259 | 46,605 to 93,208 | 45,916 to 91,831 | 45,282 to 90,563 | 44,701 to 89,401 | 43,953 to 87,907 | 43,561 to 87,123 | 42,707 to 85,414 | 41,544 to 83,088 | 40,970 to 81,941 | 40,726 to 81,452 | 37,885 to 75,769 | 37,178 to 74,357 | 36,378 to 72,756 | 35,595 to 71,190 | 35,000 to 70,000 | 32,183 to 64,368 | 31,677 to 63,354 | 30,754 to 61,509 |
| Third Bracket Tax Threshold | 114,750 to 177,882 | 111,733 to 173,205 | 106,717 to 165,430 | 100,392 to 155,625 | 98,040 to 151,978 | 97,069 to 150,473 | 95,259 to 147,667 | 93,208 to 144,489 | 91,831 to 142,353 | 90,563 to 140,388 | 89,401 to 138,586 | 87,907 to 136,270 | 87,123 to 135,054 | 85,414 to 132,406 | 83,088 to 128,800 | 81,941 to 127,021 | 81,452 to 126,264 | 75,769 to 123,184 | 74,357 to 120,887 | 72,756 to 118,285 | 71,190 to 115,739 | 70,000 to 113,804 | 64,368 to 104,648 | 63,354 to 103,000 | 61,509 to 100,000 |
| Fourth Bracket Tax Threshold | 177,882 to 500,000 | 173,205 to 500,000 | 165,430 to 500,000 | 155,625 to 500,000 | 151,978 to 500,000 | 150,473 to 500,000 | 147,667 to 500,000 | 144,489 to 500,000 | 142,353 to 500,000 | 140,388 to 500,000 | 138,586 to 500,000 | over 136,270 | over 135,054 | over 132,406 | over 128,800 | over 127,021 | over 126,264 | over 123,184 | over 120,887 | over 118,285 | over 115,739 | over 113,804 | over 104,648 | over 103,000 | over 100,000 |
| Fifth Bracket Tax Threshold | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | over 500,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

- (1) For 2000 and prior taxation years’ personal income tax was calculated as a percentage of basic federal tax. Tax rate for 2000 was 49% of basic federal tax. For 2001 and subsequent taxation years personal income tax is calculated on taxable income.
- (2) Income tax rates were amended for 2015 and a fifth tax rate and bracket were introduced which imposes the same tax on a person’s income as the *Income Tax Act* imposes on businesses which take the corporate form.

| Taxation Year | 2015 ⁽¹⁾ | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 |
|---------------------|---------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Surcharge Rate | - | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% | 5% |
| Surcharge Threshold | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |

- (1) Surcharge was eliminated beginning in the 2015 tax year

| Taxation Year | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 | 2001 | 2000 |
|-----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Basic Personal Amount | Base: 14,538 Max: 16,129 | Base: 14,156 Max: 15,705 | Base: 13,521 Max: 15,000 | Base: 12,719 Max: 14,398 | Base: 12,421 Max: 13,808 | Base: 12,298 Max: 13,229 | 12,069 | 11,809 | 11,635 | 11,474 | 11,327 | 11,138 | 11,038 | 10,822 | 10,527 | 10,382 | 10,320 | 9,600 | 9,600 | 8,839 | 8,148 | 8,012 | 7,756 | 7,634 | 7,412 | 7,231 |
| Spousal Amount | Base: 14,538 Max: 16,129 | Base: 14,156 Max: 15,705 | Base: 13,521 Max: 15,000 | Base: 12,719 Max: 14,398 | Base: 12,421 Max: 13,808 | Base: 12,298 Max: 13,229 | 12,069 | 11,809 | 11,635 | 11,474 | 11,327 | 11,138 | 11,038 | 10,822 | 10,527 | 10,382 | 10,320 | 9,600 | 9,600 | 7,505 | 6,919 | 6,803 | 6,586 | 6,482 | 6,293 | 6,140 |
| Age Amount | 9,028 | 8,790 | 8,396 | 7,898 | 7,713 | 7,637 | 7,494 | 7,333 | 7,225 | 7,125 | 7,033 | 6,916 | 6,854 | 6,720 | 6,537 | 6,446 | 6,408 | 5,276 | 5,177 | 5,066 | 3,979 | 3,912 | 3,787 | 3,728 | 3,619 | 3,531 |

YUKON HISTORICAL TAX RATES

Corporate Income Tax

| Taxation Year | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | Effective July 1 2017 | to June 30 2017 | 2016 | 2015 | Effective July 1 2014 | to June 30 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2000 to 2003 |
|-----------------------------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------------------|-----------------------|---------|---------|-----------------------------|-----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------------------|
| General Rate | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 12.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% | 15.0% |
| Small Business Rate | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 2.0% | 2.0% | 2.0% | 2.0% | 3.0% | 3.0% | 3.0% | 3.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 6.0% | 6.0% |
| Small Business Threshold | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 400,000 | 400,000 | 400,000 | 400,000 | 300,000 | 300,000 | 250,000 | 200,000 |

Fuel Tax Rates (per litre)

| Effective Date | July 1993 | 1986 | April 1981 | 1973 | 1968 |
|-------------------|--------------|---------|---------------|---------|---------|
| Gasoline Tax Rate | \$0.062 | \$0.042 | \$0.042 | \$0.031 | \$0.031 |
| Diesel Tax Rate | \$0.072 | \$0.052 | \$0.052 | \$0.035 | \$0.031 |
| Aviation Tax Rate | \$0.011 | \$0.007 | \$0.007 | \$0.004 | \$0.004 |
| Heating Tax Rate | exempt | exempt | \$0.002 | \$0.002 | \$0.031 |
| Propane Tax Rate | exempt | exempt | \$0.042 | \$0.031 | \$0.031 |

Tobacco Tax Rates

| Effective Date | Effective January 1 2025 | Effective January 1 2024 | Effective January 1 2023 | Effective January 1 2021 | Effective April 1 2018 | Effective July 1 2017 | July 2008 | July 2002 | June 2001 | 1993 | 1986 | 1974 |
|----------------|---|---|---|---|---|---|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Cigarettes | \$0.36 per cigarette | \$0.35 per cigarette | \$0.32 per cigarette | \$0.31 per cigarette | \$0.30 per cigarette | \$0.25 per cigarette | \$0.21 per cigarette | \$0.132 per cigarette | \$0.092 per cigarette | \$0.082 per cigarette | \$0.032 per cigarette | \$0.006 per cigarette |
| Tobacco | \$0.36 per gram | \$0.35 per gram | \$0.32 per gram | \$0.31 per gram | \$0.30 per gram | \$0.25 per gram | \$0.21 per gram | \$1.17 ¹ | \$0.82 ¹ | \$0.73 ¹ | \$0.285 ¹ | \$0.055 ¹ |
| Cigars | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | 130% of taxable price per cigar (taxable price per cigar is 130% of manufacturer's or importer's selling price) | \$0.09 ² | \$0.06 ² | \$0.05 ² | \$0.02 ² | \$0.01 ² |
| | | | | | | | | \$0.16 ³ | \$0.11 ³ | \$0.10 ³ | \$0.04 ³ | \$0.02 ³ |
| | | | | | | | | \$0.24 ⁴ | \$0.17 ⁴ | \$0.15 ⁴ | \$0.06 ⁴ | \$0.03 ⁴ |
| | | | | | | | | \$0.34 ⁵ | \$0.24 ⁵ | \$0.21 ⁵ | \$0.08 ⁵ | \$0.04 ⁵ |
| | | | | | | | | \$0.50 ⁶ | \$0.35 ⁶ | \$0.31 ⁶ | \$0.12 ⁶ | \$0.06 ⁶ |
| | | | | | | | | \$0.66 ⁷ | \$0.46 ⁷ | \$0.41 ⁷ | \$0.16 ⁷ | \$0.08 ⁷ |
| | | | | | | | | \$0.82 ⁸ | \$0.57 ⁸ | \$0.51 ⁸ | \$0.20 ⁸ | \$0.10 ¹¹ |
| | | | | | | | | \$1.03 ⁹ | \$0.72 ⁹ | \$0.64 ⁹ | \$0.25 ⁹ | |
| | | | | | | | | \$1.23 ¹⁰ | \$0.86 ¹⁰ | \$0.77 ¹⁰ | \$0.30 ¹⁰ | |
| | | | | | | | | | | | | |

¹ per 25 grams or part thereof
² per cigar where the retail selling price is between 0-5 cents
³ per cigar where the retail selling price is between 6-10 cents
⁴ per cigar where the retail selling price is between 11-15 cents
⁵ per cigar where the retail selling price is between 16-20 cents
⁶ per cigar where the retail selling price is between 21-30 cents
⁷ per cigar where the retail selling price is between 31-40 cents
⁸ per cigar where the retail selling price is between 41-50cents
⁹ per cigar where the retail selling price is between 51-60 cents
¹⁰ per cigar where the retail selling price is over 60 cents
¹¹ for 1974 up to 1986 only - per cigar where the retail selling price is over 40 cents

YUKON HISTORICAL TAX RATES

Insurance Tax Rates

| Effective Date | Effective January 1 2021 | November 1980 | 1976 |
|--|-----------------------------|------------------|------|
| Insurance Premium Tax Rate | 4% | 2% | 2% |
| Fire Prevention Tax Rate ⁽¹⁾ | - | Additional 1% | - |

(1) Additional 1% applied to Fire, Fire Risk on Hand, Property Damage, Miscellaneous between November 1, 1980 and December 31, 2020. The additional 1% rate was eliminated effective January 1, 2021.